



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ROBERT J. KLEINE  
STATE TREASURER

## ***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Lansing Center, Meeting Rooms 204 & 205  
333 East Michigan Avenue, Lansing, Michigan***

***October 14, 2008  
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC  
Douglas B. Roberts, Member STC  
Frederick W. Morgan, Member STC  
  
Kelli Sobel, Executive Secretary  
LaNiece Densteadt, Recording Secretary***

**The item numbers referred to in the minutes correspond to the agenda items as numbered.**

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the minutes of September 16, 2008, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to have the Assessor of Markey Township, Roscommon County review all the actions of the Board of Review and report to the Commission. They also required the Supervisor to attend Board of Review training. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to assume jurisdiction of the 2008 assessment roll for Hendricks Township, Mackinac County, and order the Township to hire an outside party to complete the reappraisal. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the recommendations of the hearings group for classification appeals pertaining to Residential and Agriculture and defer the decision until the October 27, 2008 meeting regarding Industrial, Commercial and Utility appeals. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the order to return jurisdiction of the 2007 roll to Greenbush Township, Alcona County. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to certify the adoption of the revised Rules for the State Tax Commission and submit to JCAR. (Item 6 on agenda)

The Commission received the report of Poverty Exemptions and asked that a memo be written with suggested changes to HB 6162 to address the issues found in the review. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved Form 633 Electric Cooperatives. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved the 2009 Personal Property Statement and "Move Ins" Forms (L-4175/632, 3966, L-4143a/2807, L-4142/2699, 3595, 3612, 3589, 4452, L-4154/627, L-4155/628, L-4156/629). (Item 9 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 10 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions. Morgan recused himself from any 2005 City of Detroit Applications. (Item 11 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Special Items Exemptions. (Item 12 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 13 on agenda)

These certifications will expire on **May 1, 2011**.

### **Otsego County**

Corwith Township

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 14 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda** with the exception of Monroe LLC which they deferred until October 27, 2008 Meeting. (Item 15 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **October 27, 2008**. (Item 16 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **December 10, 2008**. (Item 16 on agenda)

**Wayne County, City of Taylor**

**154-08-0621**; PRINTWELL; 60-078-99-0001-712; REAL PROPERTY

2006 AV from \$ 272,000 to \$ 415,600 TV from \$ 215,936 to \$ 359,536

2007 AV from \$ 272,000 to \$ 415,600 TV from \$ 223,925 to \$ 372,838

2008 AV from \$ 274,700 to \$ 419,700 TV from \$ 229,075 to \$ 381,413

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**: (Item 16 on agenda)

**Macomb County, Shelby Township**

**154-08-0591**; WILLOWCREEK HOMES LLC; 23-07-24-126-029; REAL PROPERTY

2007 AV from \$ 61,090 to \$ 270,000 TV from \$ 60,320 to \$ 270,000

It was moved by Morgan, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petitions: (Item 16 on agenda)

**Jackson County, City of Jackson**

**154-08-0605**; FIRST AMERICAN TITLE; P-25654C; PERSONAL PROPERTY

2008 AV from \$ 11,000 to \$ 11,465 TV from \$ 11,000 to \$ 11,465

**Midland County, City of Midland**

**154-07-2951**; METC; 19-13-09-078; PERSONAL PROPERTY

2005 AV from \$ 4,534,700 to \$ 507,516 TV from \$ 4,534,700 to \$ 507,516

2006 AV from \$ 4,534,700 to \$ 507,516 TV from \$ 4,534,700 to \$ 507,516

It was moved by Morgan, supported by Roberts, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions: (Item 16 on agenda)

**Kalamazoo County, City of Kalamazoo**

**154-08-0696**; CT ELECTRICAL SERVICE; 9002215; PERSONAL PROPERTY

2006 AV from \$ 20,800 to \$ 17,200 TV from \$ 20,800 to \$ 17,200

2007 AV from \$ 34,900 to \$ 34,300 TV from \$ 34,900 to \$ 34,300

2008 AV from \$ 53,400 to \$ 63,750 TV from \$ 53,400 to \$ 63,750

### **Kent County, City of Grand Rapids**

**154-08-0614**; SOLID SOLUTIONS INC.; 41-01-51-108-820; PERSONAL PROPERTY

2006 AV from \$ 2,000 to \$ 25,400 TV from \$ 2,000 to \$ 25,400

2007 AV from \$ 2,500 to \$ 22,700 TV from \$ 2,500 to \$ 22,700

### **Macomb County, City of Warren**

**154-07-3006**; SUPER STEEL TREATING CO.; 98-82-099-418; PERSONAL-IFT PROPERTY

2005 AV from \$ 886,000 to \$ 504,825 TV from \$ 886,000 to \$ 504,825

### **Oakland County, City of Novi**

**154-08-0454**; DR. GILMORE, LACIVITA & ASSOC. PC; 50-99-00-003-135; Personal Property

2008 AV from \$ 30,700 to \$ 59,590 TV from \$ 30,700 to \$ 59,590

### **Oceana County, Shelby Township**

**154-08-0658**; DARWIN E. & ELEANOR R. HEYKOOP; 64046-535-001-00; REAL PROPERTY

2006 AV from \$ 44,400 to \$ 115,900 TV from \$ 40,165 to \$ 115,900

2007 AV from \$ 10,100 to \$ 115,900 TV from \$ 10,100 to \$ 115,900

2008 AV from \$ 10,100 to \$ 115,900 TV from \$ 10,100 to \$ 115,900

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**: (Item 16 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**. These petitions were initially noticed as non concurrences. (Item 16 on agenda) ([See attached link for file identification.](#))

The Commission received the request for guidance regarding issuance of an OPRA Certificate and has asked the Attorney General's Office to provide guidance on the layering of exemptions on top of land bank parcels. (Item 17 on agenda)

It was moved by Roberts, supported by Morgan, to go into closed session to discuss a memorandum of legal advice from the Attorney General. Roll Call Vote: Chairperson Naftaly – Yes, Commissioner Roberts – Yes, Commissioner Morgan – Yes. The motion was unanimously approved.

It was moved by Roberts, supported by Morgan, and unanimously approved to return to open session. Roll Call Vote: Chairperson Naftaly – Yes, Commissioners Roberts – Yes, Commissioner Morgan – Yes. The motion was unanimously approved.

It was moved by Roberts, supported by Morgan, and unanimously approved to withdraw the revocation petition submitted to the State Assessors Board for the assessor of Stanton Township.

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:30 P.M.

**DATED TYPED:**                    **October 15, 2008**

**DATE APPROVED:**            **October 27, 2008**

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**Robert H. Naftaly, Chair**  
**State Tax Commission**

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**Douglas B. Roberts, Member**  
**State Tax Commission**

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**Frederick W. Morgan, Member**  
**State Tax Commission**